IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 26143 of 2007(K)

PETITIONER:

A.V. SULAIMAN,
PROPRIETOR, LAYMAN HERBAL RESEARCH LAB,
PERUVALLUR, THRISSUR.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

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1. THE SALESTAX OFFICER,
COMMERCIAL TAXES, CHAVAKKAD.

2. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, CHAVAKKAD.

BY G.P. SRI. SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26143 OF 2007

Dated this the 24th day of August, 2007

JUDGMENT

Petitioner's case is that in the final assessment completed for the year 2004-05, tax paid is not fully credited. Petitioner has a further grievance that interest charged is 2% per month, inspite of the fact that interest is reduced to 12% with effect from 1.4.2005. The prayer is for instalment facility to clear the arrears of tax for two years, i.e., 2003-04 and 2004-05. W.P. is accordingly disposed of directing the first respondent to verify the accounts for 2004-05 and give credit for the full amount of tax paid based on documents to be produced by the petitioner, rework the interest in terms of the amendment and then issue revised demand within two weeks from the date of production of a copy of this judgment. Petitioner is granted ten equal monthly instalments to clear the arrears of tax with interest for the two years, that is, 2003-04 and 2004-05, first of which will be paid on or before 25th of September, 2007 and the balance on or before 25th of nine succeeding months. Recovery proceedings will be kept in abeyance for

payment as above and if default is committed in payment of any instalment, the instalment facility granted will stand automatically vacated and respondents will be free to proceed for recovery of the entire arrears due.

(C.N.RAMACHANDRAN NAIR)
Judge